

## ***Taxation statistics 2009–10***

### **Table 4C: Partnership returns**

#### **Selected items, by fine industry<sup>2</sup> (amounts only), 2009–10 income year<sup>1</sup>**

##### **Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.
  
- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
  - (b) Statistics for some items may not be included in some tables.
  - (c) Item amounts only have been included in this table.
  
- 1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.
- 2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.
- 3 Other manufacturing includes, cigarette and tobacco product manufacturing.
- 4 Other electricity related includes: Electricity transmission, Electricity distribution and Electricity on selling and Market operation.
- 5 Rail freight or passenger transport includes rail freight transport and rail passenger transport.
- 6 'Investment income recipients' statistics, previously reported in *Taxation statistics 2005–06* and all other previous year editions, are now included in this category.
- 7 Includes partnerships that did not state their industry and those whose stated industry was unknown.

**Taxation statistics 2009–10**
**Table 4C: Partnership returns**
**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Number of partnerships	Deductions relating to Australian investment income	Forestry managed investment scheme deduction	Other deductions	Net Australian income or loss	Gross other assessable foreign source income	Net other assessable foreign source income	Foreign tax credits	Australian franking credits from a New Zealand company
	no.	\$	\$	\$	\$	\$	\$	\$	\$
<b>Agriculture, forestry and fishing</b>									
Nursery and floriculture production	1,245	63,344	2,593	117,280	19,783,567	2,324	2,033	36	n.a.
Mushroom and vegetable growing	3,125	87,098	5,642	326,612	105,834,595	6,139	6,139	287	n.a.
Fruit and tree nut growing	9,145	921,508	109,004	1,550,995	-11,027,682	48,614	48,327	1,321	n.a.
Sheep, beef cattle and grain farming	63,100	10,062,813	239,221	6,855,083	-190,804,274	846,304	791,609	34,886	n.a.
Other crop growing	4,880	671,691	0	740,973	110,694,190	19,398	15,899	2,493	n.a.
Dairy cattle farming	8,295	502,780	5,543	476,868	83,773,721	37,299	-4,793	1,226	n.a.
Poultry farming	655	87,460	0	16,689	37,515,473	2,838	1,980	123	n.a.
Deer farming	110	0	0	64,685	-1,066,362	33	33	0	n.a.
Other livestock farming	3,760	156,996	0	810,408	-34,810,759	7,583	-25,917	658	n.a.
Aquaculture	425	73	1,235	97,594	2,327,254	507	507	79	n.a.
Forestry and logging	1,400	128,036	569,276	444,427	2,967,176	3,951	3,858	382	n.a.
Fishing	1,565	78,786	23,620	259,521	76,429,594	3,218	3,218	363	n.a.
Hunting and trapping	145	20,745	0	0	2,196,447	0	0	0	n.a.
Forestry support services	170	35,821	13,026	24,783	3,402,303	0	0	0	n.a.
Agriculture and fishing support services	3,190	76,322	18,707	324,379	36,345,441	5,377	5,377	85	n.a.
<b>Total agriculture, forestry and fishing</b>	<b>101,220</b>	<b>12,893,473</b>	<b>987,867</b>	<b>12,110,297</b>	<b>243,560,684</b>	<b>983,585</b>	<b>848,270</b>	<b>41,938</b>	<b>n.a.</b>
<b>Mining</b>									
Coal mining	15	0	0	0	31,463,033	0	0	0	n.a.
Oil and gas extraction	15	0	0	0	-4,075,429	71	71	0	n.a.
Metal ore mining	75	0	0	739	351,862,143	0	0	0	n.a.
Construction material mining	170	2,688	0	5,475	10,087,584	29	29	2	n.a.
Other non-metallic mineral mining and quarrying	115	2,411	0	15,140	928,359	12	12	3	n.a.
Exploration	40	3,905	0	0	636,113	204,000	204,000	24,480	n.a.
Other mining support services	85	917	0	0	16,467,322	0	0	0	n.a.
<b>Total mining</b>	<b>520</b>	<b>9,921</b>	<b>0</b>	<b>21,354</b>	<b>407,369,125</b>	<b>204,112</b>	<b>204,112</b>	<b>24,485</b>	<b>n.a.</b>
<b>Manufacturing</b>									
Meat and meat product manufacturing	120	39	0	991	16,513,171	0	0	0	n.a.
Seafood processing	25	0	0	1,147	1,163,648	0	0	0	n.a.
Dairy product manufacturing	50	0	0	23,931	14,424,272	0	0	0	n.a.
Fruit and vegetable processing	95	0	132	3,583	-579,871	0	0	0	n.a.
Oil and fat manufacturing	35	0	0	0	25,562,313	0	0	0	n.a.
Grain mill and cereal product manufacturing	45	0	0	0	1,644,638	0	0	0	n.a.
Bakery product manufacturing	1,445	6,092	1,502	290,843	68,400,532	0	0	0	n.a.
Sugar and confectionery manufacturing	55	0	0	0	10,880,521	0	0	0	n.a.
Other food product manufacturing	135	0	0	911	19,837,902	2	2	0	n.a.
Beverage manufacturing	400	70,896	0	268,282	-333,872	678	678	30	n.a.
Textile manufacturing	20	0	0	1,950	583,846	89	89	15	n.a.
Leather tanning, fur dressing and leather product manufacturing	120	0	0	3,480	2,238,724	0	0	0	n.a.
Textile product manufacturing	535	0	0	20,902	22,820,305	0	0	0	n.a.
Knitted product manufacturing	15	0	0	1,508	637,902	0	0	0	n.a.
Clothing and footwear manufacturing	875	736	0	102,036	25,918,391	586	586	100	n.a.
Log sawmilling and timber dressing	245	64,839	0	46,846	5,277,195	306	306	115	n.a.
Other wood product manufacturing	875	4,165	0	128,250	39,030,078	0	0	0	n.a.
Pulp, paper and paperboard manufacturing	20	0	0	3,025	906,627	0	0	0	n.a.
Converted paper product manufacturing	50	0	0	100	3,304,831	0	0	0	n.a.
Printing and printing support services	935	1,543,037	0	155,356	42,163,424	22	22	1	n.a.
Reproduction of recorded media	15	0	0	0	307,127	75,928	75,928	0	n.a.
Petroleum and coal product manufacturing	20	0	0	3,360	2,425,042	84	0	0	n.a.
Basic chemical manufacturing	5	0	0	0	392,529	0	0	0	n.a.
Basic polymer manufacturing	20	9,488	0	891	1,454,605	0	0	0	n.a.
Fertiliser and pesticide manufacturing	35	0	0	2	1,986,019	0	0	0	n.a.
Pharmaceutical and medicinal product manufacturing	15	96	0	0	630,997	0	0	0	n.a.
Cleaning compound and toiletry preparation manufacturing	95	0	0	0	2,389,439	0	0	0	n.a.
Other basic chemical product manufacturing	15	0	0	0	2,155,749	0	0	0	n.a.

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Total net income or loss
	\$
<b>Agriculture, forestry and fishing</b>	
Nursery and floriculture production	19,785,600
Mushroom and vegetable growing	105,840,744
Fruit and tree nut growing	-10,979,355
Sheep, beef cattle and grain farming	-190,007,207
Other crop growing	110,710,116
Dairy cattle farming	83,769,342
Poultry farming	37,517,479
Deer farming	-1,066,329
Other livestock farming	-34,836,676
Aquaculture	2,327,761
Forestry and logging	2,971,034
Fishing	76,432,812
Hunting and trapping	2,196,447
Forestry support services	3,402,303
Agriculture and fishing support services	36,350,821
<b>Total agriculture, forestry and fishing</b>	<b>244,414,892</b>
<b>Mining</b>	
Coal mining	31,463,033
Oil and gas extraction	-4,075,358
Metal ore mining	351,862,143
Construction material mining	10,087,613
Other non-metallic mineral mining and quarrying	928,371
Exploration	840,113
Other mining support services	16,467,322
<b>Total mining</b>	<b>407,573,237</b>
<b>Manufacturing</b>	
Meat and meat product manufacturing	16,513,171
Seafood processing	1,163,648
Dairy product manufacturing	14,424,272
Fruit and vegetable processing	-579,871
Oil and fat manufacturing	25,562,313
Grain mill and cereal product manufacturing	1,644,638
Bakery product manufacturing	68,400,532
Sugar and confectionery manufacturing	10,880,521
Other food product manufacturing	19,837,904
Beverage manufacturing	-333,194
Textile manufacturing	583,935
Leather tanning, fur dressing and leather product manufacturing	2,238,724
Textile product manufacturing	22,820,305
Knitted product manufacturing	637,902
Clothing and footwear manufacturing	25,918,977
Log sawmilling and timber dressing	5,277,501
Other wood product manufacturing	39,030,078
Pulp, paper and paperboard manufacturing	906,627
Converted paper product manufacturing	3,304,831
Printing and printing support services	42,163,446
Reproduction of recorded media	383,055
Petroleum and coal product manufacturing	2,425,042
Basic chemical manufacturing	392,529
Basic polymer manufacturing	1,454,605
Fertiliser and pesticide manufacturing	1,986,019
Pharmaceutical and medicinal product manufacturing	630,997
Cleaning compound and toiletry preparation manufacturing	2,389,439
Other basic chemical product manufacturing	2,155,749

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Number of partnerships	Deductions relating to Australian investment income	Forestry managed investment scheme deduction	Other deductions	Net Australian income or loss	Gross other assessable foreign source income	Net other assessable foreign source income	Foreign tax credits	Australian franking credits from a New Zealand company
	no.	\$	\$	\$	\$	\$	\$	\$	\$
Polymer product manufacturing	290	0	0	53,977	20,212,451	0	0	0	n.a.
Natural rubber product manufacturing	20	0	0	0	988,296	0	0	0	n.a.
Glass and glass product manufacturing	150	2,518	0	2,750	5,049,889	14,770	14,770	36	n.a.
Ceramic product manufacturing	155	0	0	6,887	2,411,924	0	0	0	n.a.
Cement, lime, plaster and concrete product manufacturing	220	4,549	0	153,772	16,216,996	1,550	1,550	222	n.a.
Other non-metallic mineral product manufacturing	135	0	0	1,576	7,857,127	0	0	0	n.a.
Basic ferrous metal manufacturing	170	35,280	0	28,505	9,475,145	0	0	0	n.a.
Basic ferrous metal product manufacturing	50	0	0	0	1,961,028	0	0	0	n.a.
Basic non-ferrous metal manufacturing	20	0	0	0	11,991,249	0	0	0	n.a.
Basic non-ferrous metal product manufacturing	25	0	0	0	1,037,829	0	0	0	n.a.
Iron and steel forging	10	0	0	0	624,730	0	0	0	n.a.
Structural metal product manufacturing	720	28,104	0	29,677	54,860,394	0	0	0	n.a.
Metal container manufacturing	195	0	0	22,535	7,751,320	0	0	0	n.a.
metal structural and container manufacturing)	200	0	0	22,315	10,872,139	0	0	0	n.a.
Other fabricated metal product manufacturing	855	13,327	0	116,520	50,612,192	216	216	37	n.a.
Motor vehicle and motor vehicle part manufacturing	390	119	0	57,772	17,807,250	0	0	0	n.a.
Other transport equipment manufacturing	415	463	0	711,817	9,991,126	51,842	-721,330	60	n.a.
Professional and scientific equipment manufacturing	260	0	0	84,287	23,076,257	307	307	18	n.a.
Computer and electronic equipment manufacturing	110	0	0	1,214	5,085,148	0	0	0	n.a.
Electrical equipment manufacturing	115	0	0	55	4,285,310	0	0	0	n.a.
Domestic appliance manufacturing	25	0	0	432	4,069,564	0	0	0	n.a.
Pump, compressor, heating and ventilation equipment manufacturing	50	0	0	784	8,786,100	0	0	0	n.a.
Specialised machinery and equipment manufacturing	410	51,676	0	90,827	25,026,141	6	6	0	n.a.
Other machinery and equipment manufacturing	80	0	0	3,293	4,801,247	0	0	0	n.a.
Furniture manufacturing	965	7,476	0	50,130	40,645,982	552	549	65	n.a.
Other manufacturing <sup>3</sup>	725	0	0	20,084	24,358,877	0	0	0	n.a.
<b>Total manufacturing</b>	<b>13,085</b>	<b>1,842,900</b>	<b>1,634</b>	<b>2,516,603</b>	<b>681,991,795</b>	<b>146,938</b>	<b>-626,321</b>	<b>700</b>	<b>n.a.</b>
<b>Electricity, gas, water &amp; waste services</b>									
Electricity generation	20	0	0	27,248	-136,112,355	0	0	0	n.a.
Other electricity related <sup>4</sup>	5	0	0	0	277,842,841	0	0	0	n.a.
Gas supply	40	0	0	0	1,614,815	0	0	0	n.a.
Water supply, sewerage and drainage services	120	0	0	1,364	61,048,603	0	0	0	n.a.
Waste collection services	350	47,009	0	9,721	18,142,170	29	29	0	n.a.
Waste treatment, disposal and remediation services	245	0	0	25,981	19,622,372	0	0	0	n.a.
<b>Total electricity, gas, water &amp; waste services</b>	<b>770</b>	<b>47,009</b>	<b>0</b>	<b>64,314</b>	<b>242,158,446</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>n.a.</b>
<b>Construction</b>									
Residential building construction	9,145	3,249,105	28,542	41,908,581	372,186,634	74,788	29,884	5,887	n.a.
Non-residential building construction	1,475	153,091	4,225	9,492,225	104,023,024	9,023	9,023	338	n.a.
Heavy and civil engineering construction	1,335	46,961,450	0	6,406,660	385,435,900	338	187	0	n.a.
Land development and site preparation services	5,470	638,148	0	4,370,128	347,156,718	13,493	13,493	1,247	n.a.
Building structure services	6,645	34,738	11,500	618,836	367,943,649	6,695	6,365	271	n.a.
Building installation services	10,590	204,713	10,489	1,260,621	601,780,256	8,827	8,604	656	n.a.
Building completion services	18,075	251,759	101,876	3,318,105	883,623,772	7,017	6,354	495	n.a.
Other construction services	5,940	120,902	20,500	1,377,101	225,300,528	7,747	7,729	265	n.a.
<b>Total construction</b>	<b>58,670</b>	<b>51,613,906</b>	<b>177,132</b>	<b>68,752,257</b>	<b>3,287,450,481</b>	<b>127,928</b>	<b>81,639</b>	<b>9,159</b>	<b>n.a.</b>
<b>Wholesale trade</b>									
Agricultural product wholesaling	1,190	238,278	0	155,785	26,484,210	3,479	3,383	623	n.a.
Mineral, metal and chemical wholesaling	470	39,336	0	95,667	31,197,522	0	0	0	n.a.
Timber and hardware goods wholesaling	615	48,388	0	340,841	134,921,773	761	0	0	n.a.
Specialised industrial machinery and equipment wholesaling	280	2,614	0	61,305	33,051,509	276	276	1	n.a.
Other machinery and equipment wholesaling	585	236,889	0	91,790	80,787,999	323	323	50	n.a.
Motor vehicle and motor vehicle parts wholesaling	545	5,835	0	77,948	34,857,183	61	61	6	n.a.
Grocery, liquor and tobacco product wholesaling	1,395	73,665	39	285,727	90,288,170	17,939,618	3,169,030	0	n.a.
Textile, clothing and footwear wholesaling	430	620	0	22,393	26,692,061	0	0	0	n.a.
Pharmaceutical and toiletry goods wholesaling	145	1	0	0	10,842,144	0	0	0	n.a.
Furniture, floor covering and other goods wholesaling	1,210	16,668	247	61,004	68,492,419	6,732	6,721	22	n.a.
Commission-based wholesaling	460	0	996	23,264	25,671,922	38,336	38,336	0	n.a.
<b>Total wholesale trade</b>	<b>7,330</b>	<b>662,294</b>	<b>1,282</b>	<b>1,215,724</b>	<b>563,286,912</b>	<b>17,989,586</b>	<b>3,218,130</b>	<b>701</b>	<b>n.a.</b>

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Total net income or loss
	\$
Polymer product manufacturing	20,212,451
Natural rubber product manufacturing	988,296
Glass and glass product manufacturing	5,064,659
Ceramic product manufacturing	2,411,924
Cement, lime, plaster and concrete product manufacturing	16,218,546
Other non-metallic mineral product manufacturing	7,857,127
Basic ferrous metal manufacturing	9,475,145
Basic ferrous metal product manufacturing	1,961,028
Basic non-ferrous metal manufacturing	11,991,249
Basic non-ferrous metal product manufacturing	1,037,829
Iron and steel forging	624,730
Structural metal product manufacturing	54,860,394
Metal container manufacturing	7,751,320
metal structural and container manufacturing)	10,872,139
Other fabricated metal product manufacturing	50,612,408
Motor vehicle and motor vehicle part manufacturing	17,807,250
Other transport equipment manufacturing	9,269,796
Professional and scientific equipment manufacturing	23,076,564
Computer and electronic equipment manufacturing	5,085,148
Electrical equipment manufacturing	4,285,310
Domestic appliance manufacturing	4,069,564
Pump, compressor, heating and ventilation equipment manufacturing	8,786,100
Specialised machinery and equipment manufacturing	25,026,147
Other machinery and equipment manufacturing	4,801,247
Furniture manufacturing	40,646,531
Other manufacturing <sup>3</sup>	24,358,877
<b>Total manufacturing</b>	<b>681,365,474</b>
<b>Electricity, gas, water &amp; waste services</b>	
Electricity generation	-136,112,355
Other electricity related <sup>4</sup>	277,842,841
Gas supply	1,614,815
Water supply, sewerage and drainage services	61,048,603
Waste collection services	18,142,199
Waste treatment, disposal and remediation services	19,622,372
<b>Total electricity, gas, water &amp; waste services</b>	<b>242,158,475</b>
<b>Construction</b>	
Residential building construction	372,216,518
Non-residential building construction	104,032,047
Heavy and civil engineering construction	385,436,087
Land development and site preparation services	347,170,262
Building structure services	367,950,344
Building installation services	601,788,860
Building completion services	883,630,126
Other construction services	225,308,257
<b>Total construction</b>	<b>3,287,532,501</b>
<b>Wholesale trade</b>	
Agricultural product wholesaling	26,487,593
Mineral, metal and chemical wholesaling	31,197,522
Timber and hardware goods wholesaling	134,921,773
Specialised industrial machinery and equipment wholesaling	33,051,785
Other machinery and equipment wholesaling	80,788,322
Motor vehicle and motor vehicle parts wholesaling	34,857,244
Grocery, liquor and tobacco product wholesaling	93,457,200
Textile, clothing and footwear wholesaling	26,692,061
Pharmaceutical and toiletry goods wholesaling	10,842,144
Furniture, floor covering and other goods wholesaling	68,499,140
Commission-based wholesaling	25,710,258
<b>Total wholesale trade</b>	<b>566,505,042</b>

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Number of partnerships	Deductions relating to Australian investment income	Forestry managed investment scheme deduction	Other deductions	Net Australian income or loss	Gross other assessable foreign source income	Net other assessable foreign source income	Foreign tax credits	Australian franking credits from a New Zealand company
	no.	\$	\$	\$	\$	\$	\$	\$	\$
<b>Retail trade</b>									
Motor vehicle retailing	605	9,317	0	45,636	56,972,343	0	0	0	n.a.
Motor vehicle parts and tyre retailing	665	581	0	261,433	37,034,115	188	188	33	n.a.
Fuel retailing	745	38,003	491	91,832	40,841,549	218	218	24	n.a.
Supermarket and grocery stores	2,570	173,512	0	462,829	111,500,898	1,908	1,905	147	n.a.
Specialised food retailing	4,295	33,013	222	1,875,176	209,973,938	162	162	12	n.a.
Furniture, floor coverings, house ware and textile goods retailing	1,610	78,432	0	197,640	70,420,846	227,038	227,038	74,703	n.a.
Electrical and electronic goods retailing	925	97	0	94,990	39,806,402	135	135	29	n.a.
Hardware, building and garden supplies retailing	1,855	52,436	60,155	279,966	80,735,174	100,868	25,323	265	n.a.
Recreational goods retailing	2,760	165,751	0	383,813	97,937,589	16	0	5	n.a.
Clothing, footwear and personal accessory retailing	3,200	5,757	0	238,200	82,997,004	1,816	1,816	12	n.a.
Department stores	60	0	0	0	2,819,540	0	0	0	n.a.
Pharmaceutical and other store-based retailing	6,655	279,853	0	1,028,663	741,706,392	30,469	18,257	238	n.a.
Non-store retailing	1,500	28,078	47,000	62,071	25,315,032	111,994	111,994	7,910	n.a.
Retail commission-based buying and/or selling	510	15,524	0	131,693	5,435,610	22,548	22,548	3,907	n.a.
<b>Total retail trade</b>	<b>27,945</b>	<b>880,354</b>	<b>107,868</b>	<b>5,153,942</b>	<b>1,603,496,432</b>	<b>497,360</b>	<b>409,584</b>	<b>87,284</b>	<b>n.a.</b>
<b>Accommodation &amp; food services</b>									
Accommodation	4,760	857,258	0	2,746,492	145,295,583	3,310,716	544,125	18,751	n.a.
Cafes, restaurants and takeaway food services	13,450	262,706	0	2,296,173	385,588,206	228,633	45,765	221	n.a.
Pubs, taverns and bars	890	168,989	10,213	128,148	81,414,305	7,379	7,379	101	n.a.
Clubs (hospitality)	20	0	0	0	856,883	0	0	0	n.a.
<b>Total accommodation &amp; food services</b>	<b>19,120</b>	<b>1,288,953</b>	<b>10,213</b>	<b>5,170,813</b>	<b>613,154,977</b>	<b>3,546,728</b>	<b>597,269</b>	<b>19,073</b>	<b>n.a.</b>
<b>Transport, postal &amp; warehousing</b>									
Road freight transport	8,285	110,644	315	1,257,328	322,186,678	1,463	1,461	161	n.a.
Road passenger transport	3,480	160,298	98,625	1,099,246	77,211,910	4,902	4,902	194	n.a.
Rail freight or passenger transport <sup>5</sup>	20	0	0	0	-68,042,367	0	0	0	n.a.
Water freight transport	40	0	0	0	1,461,301	0	0	0	n.a.
Water passenger transport	45	0	0	0	-3,314	0	0	0	n.a.
Air and space transport	80	0	0	151,109	-1,367,441	0	0	0	n.a.
Scenic and sightseeing transport	445	23,345	320	278,801	1,429,277	2,347	2,347	373	n.a.
Pipeline and other transport	145	0	0	0	4,779,962	0	0	0	n.a.
Postal and courier pick-up and delivery services	2,355	81,923	3,524	254,795	90,440,920	51,922	25,469	230	n.a.
Water transport support services	90	0	23,500	75,778	18,327,045	2,950	2,950	133	n.a.
Airport operations and other air transport support services	25	376,618	0	13,234	3,767,640	0	0	0	n.a.
Other transport support services	505	4,704	0	53,692	24,713,583	10,050	6,268	56	n.a.
Warehousing and storage services	315	864	0	93,632	15,695,953	84	82	1	n.a.
<b>Total transport, postal &amp; warehousing</b>	<b>15,830</b>	<b>758,396</b>	<b>126,284</b>	<b>3,277,615</b>	<b>490,601,147</b>	<b>73,718</b>	<b>43,479</b>	<b>1,149</b>	<b>n.a.</b>
<b>Information media &amp; telecommunications</b>									
Newspaper, periodical, book and directory publishing	255	173,737	0	21,234	13,746,106	764	764	2	n.a.
Software publishing	15	0	0	0	351,110	942	942	0	n.a.
Motion picture and video activities	510	0	170	67,650	104,805,314	698,184	665,204	40,484	n.a.
Sound recording and music publishing	145	74	0	4,385	13,459,957	10,676	3,092	5	n.a.
Radio broadcasting	10	0	0	0	76,563	0	0	0	n.a.
Television broadcasting	10	0	0	0	180,161,009	4,816,392	4,816,392	438,881	n.a.
Internet publishing and broadcasting	150	191	0	5,311	12,468,946	0	0	0	n.a.
Telecommunications services	40	0	0	1,287	6,715,705	0	0	0	n.a.
Internet service providers and web search portals	70	0	0	16,179	4,280,467	0	0	0	n.a.
Data processing, web hosting and electronic information storage	80	0	0	0	3,210,601	7,528	3,721	2	n.a.
Libraries and archives	15	0	0	0	411,870	0	0	0	n.a.
Other information services	5	0	0	0	26,839	0	0	0	n.a.
<b>Total information media &amp; telecommunications</b>	<b>1,295</b>	<b>174,002</b>	<b>170</b>	<b>116,046</b>	<b>339,714,487</b>	<b>5,534,486</b>	<b>5,490,115</b>	<b>479,374</b>	<b>n.a.</b>

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Total net income or loss
	\$
<b>Retail trade</b>	
Motor vehicle retailing	56,972,343
Motor vehicle parts and tyre retailing	37,034,303
Fuel retailing	40,841,767
Supermarket and grocery stores	111,502,803
Specialised food retailing	209,974,100
Furniture, floor coverings, house ware and textile goods retailing	70,647,884
Electrical and electronic goods retailing	39,806,537
Hardware, building and garden supplies retailing	80,760,497
Recreational goods retailing	97,937,589
Clothing, footwear and personal accessory retailing	82,998,820
Department stores	2,819,540
Pharmaceutical and other store-based retailing	741,724,649
Non-store retailing	25,427,038
Retail commission-based buying and/or selling	5,458,158
<b>Total retail trade</b>	<b>1,603,906,028</b>
<b>Accommodation &amp; food services</b>	
Accommodation	145,839,708
Cafes, restaurants and takeaway food services	385,633,971
Pubs, taverns and bars	81,421,684
Clubs (hospitality)	856,883
<b>Total accommodation &amp; food services</b>	<b>613,752,246</b>
<b>Transport, postal &amp; warehousing</b>	
Road freight transport	322,188,139
Road passenger transport	77,216,812
Rail freight or passenger transport <sup>5</sup>	-68,042,367
Water freight transport	1,461,301
Water passenger transport	-3,314
Air and space transport	-1,367,441
Scenic and sightseeing transport	1,431,624
Pipeline and other transport	4,779,962
Postal and courier pick-up and delivery services	90,466,392
Water transport support services	18,329,995
Airport operations and other air transport support services	3,767,640
Other transport support services	24,719,851
Warehousing and storage services	15,696,035
<b>Total transport, postal &amp; warehousing</b>	<b>490,644,629</b>
<b>Information media &amp; telecommunications</b>	
Newspaper, periodical, book and directory publishing	13,746,870
Software publishing	352,052
Motion picture and video activities	105,470,518
Sound recording and music publishing	13,463,049
Radio broadcasting	76,563
Television broadcasting	184,977,401
Internet publishing and broadcasting	12,468,946
Telecommunications services	6,715,705
Internet service providers and web search portals	4,280,467
Data processing, web hosting and electronic information storage	3,214,322
Libraries and archives	411,870
Other information services	26,839
<b>Total information media &amp; telecommunications</b>	<b>345,204,602</b>

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Number of partnerships	Deductions relating to Australian investment income	Forestry managed investment scheme deduction	Other deductions	Net Australian income or loss	Gross other assessable foreign source income	Net other assessable foreign source income	Foreign tax credits	Australian franking credits from a New Zealand company
	no.	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial &amp; insurance services</b>									
Central banking	0	0	0	0	0	0	0	0	n.a.
Depository financial intermediation	25	5,238	14,724	42,623	1,226,472	2	2	1	n.a.
Non-depository financing	65	832,626	0	47,238	-701,513	0	0	0	n.a.
Financial asset investing	2,005	38,672,997	168,288	16,086,519	104,400,367	1,818,108	1,631,926	20,597	n.a.
Life insurance	15	0	0	0	1,222,095	0	0	0	n.a.
Health and general insurance	75	0	0	13,781	4,510,105	8	-9	0	n.a.
Superannuation funds	25	1,040	0	4,381,355	13,399,953	0	0	0	n.a.
Auxiliary finance and investment services	1,625	5,150,940	623	6,105,071	190,096,498	1,527,081	1,333,999	149,836	n.a.
Auxiliary insurance services	255	58,762	0	36,899	48,757,422	0	0	0	n.a.
<b>Total financial &amp; insurance services</b>	<b>4,085</b>	<b>44,721,603</b>	<b>183,635</b>	<b>26,713,486</b>	<b>362,911,399</b>	<b>3,345,199</b>	<b>2,965,918</b>	<b>170,434</b>	<b>n.a.</b>
<b>Rental, hiring &amp; real estate services</b>									
Motor vehicle and transport equipment rental and hiring	745	104,918	0	177,386	8,663,520	205	205	6	n.a.
Farm animal and bloodstock leasing	15	0	0	0	379,365	0	0	0	n.a.
Other goods and equipment rental and hiring	3,545	883,051	14,440	4,285,452	259,590,263	4,853	4,723	418	n.a.
Non-financial intangible assets (except copyrights) leasing	545	36,393	0	121,062	124,744,946	347,770	79,314	19,582	n.a.
Property operators	40,140	24,600,504	151,465	70,157,814	1,659,817,811	1,439,485	1,250,486	103,936	n.a.
Real estate services	3,320	1,938,282	18,203	9,901,459	233,617,182	173,948	39,703	3,416	n.a.
<b>Total rental, hiring &amp; real estate services<sup>6</sup></b>	<b>48,305</b>	<b>27,563,148</b>	<b>184,108</b>	<b>84,643,173</b>	<b>2,286,813,087</b>	<b>1,966,261</b>	<b>1,374,431</b>	<b>127,359</b>	<b>n.a.</b>
<b>Professional, scientific &amp; technical services</b>									
Scientific research services	135	107,394	0	13,409	-347,089,034	3	3	1	n.a.
Architectural, engineering and technical services	5,095	202,659	0	1,387,237	462,049,902	1,053,018	712,885	58,320	n.a.
Legal and accounting services	3,890	159,137	8,027	3,361,272	3,716,287,825	13,697,550	3,540,297	741,245	n.a.
Advertising services	685	250	0	34,883	38,797,875	417,073	7,519	0	n.a.
Market research and statistical services	125	0	0	1,203	7,666,420	16,000	16,000	0	n.a.
Management and related consulting services	2,390	102,074	1,343	1,494,757	608,236,770	26,275,229	19,620,079	2,670,232	n.a.
Veterinary services	330	9,536	0	42,681	65,969,920	230	230	0	n.a.
Other professional, scientific and technical services	1,110	8,403	0	47,709	27,488,555	373,716	329,964	17,481	n.a.
Computer system design and related services	1,785	45,834	0	222,591	73,054,269	33,248	28,331	30	n.a.
<b>Total professional, scientific &amp; technical services</b>	<b>15,545</b>	<b>635,287</b>	<b>9,370</b>	<b>6,605,742</b>	<b>4,652,462,502</b>	<b>41,866,067</b>	<b>24,255,308</b>	<b>3,487,309</b>	<b>n.a.</b>
<b>Administrative &amp; support services</b>									
Employment services	430	0	0	177,629	60,587,715	1,203,877	1,105,309	99,763	n.a.
Travel agency and tour arrangement services	365	105	0	34,762	13,362,119	33	-13,148	2	n.a.
Other administrative services	1,015	36,129	0	129,758	59,560,853	204,469	114,010	21,564	n.a.
Building cleaning, pest control and gardening services	11,460	176,959	19,651	707,590	369,810,900	11,650	10,890	901	n.a.
Packaging services	90	0	0	1,523	2,515,399	156,564	25,005	4,135	n.a.
<b>Total administrative &amp; support services</b>	<b>13,355</b>	<b>213,193</b>	<b>19,651</b>	<b>1,051,262</b>	<b>505,836,986</b>	<b>1,576,593</b>	<b>1,242,066</b>	<b>126,364</b>	<b>n.a.</b>
<b>Total public administration and safety</b>	<b>580</b>	<b>3,762</b>	<b>0</b>	<b>29,385</b>	<b>31,297,939</b>	<b>1,910,507</b>	<b>1,905,417</b>	<b>21,695</b>	<b>n.a.</b>
<b>Education &amp; training</b>									
Preschool education	65	0	0	10,646	2,595,586	0	0	0	n.a.
School education	30	0	0	2,952	666,072	0	0	0	n.a.
Tertiary education	460	174,138	0	39,729	21,042,983	150,281	150,281	42,332	n.a.
Adult, community and other education	1,940	17,094	797	201,826	43,165,225	112,601	112,572	4,901	n.a.
Educational support services	55	1,141	0	1,660	1,156,633	5,332	5,332	800	n.a.
<b>Total education &amp; training</b>	<b>2,555</b>	<b>192,373</b>	<b>797</b>	<b>256,813</b>	<b>68,626,499</b>	<b>268,214</b>	<b>268,185</b>	<b>48,033</b>	<b>n.a.</b>



**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Total net income or loss
	\$
<b>Financial &amp; insurance services</b>	
Central banking	0
Depository financial intermediation	1,226,474
Non-depository financing	-701,513
Financial asset investing	107,094,075
Life insurance	1,222,095
Health and general insurance	4,510,096
Superannuation funds	13,399,953
Auxiliary finance and investment services	191,430,503
Auxiliary insurance services	48,757,422
<b>Total financial &amp; insurance services</b>	<b>366,939,105</b>
<b>Rental, hiring &amp; real estate services</b>	
Motor vehicle and transport equipment rental and hiring	8,663,725
Farm animal and bloodstock leasing	379,365
Other goods and equipment rental and hiring	259,594,986
Non-financial intangible assets (except copyrights) leasing	124,824,260
Property operators	1,661,113,464
Real estate services	233,657,076
<b>Total rental, hiring &amp; real estate services<sup>6</sup></b>	<b>2,288,232,876</b>
<b>Professional, scientific &amp; technical services</b>	
Scientific research services	-347,089,031
Architectural, engineering and technical services	462,762,789
Legal and accounting services	3,719,854,307
Advertising services	38,805,394
Market research and statistical services	7,682,420
Management and related consulting services	628,078,999
Veterinary services	65,970,150
Other professional, scientific and technical services	27,818,519
Computer system design and related services	73,082,600
<b>Total professional, scientific &amp; technical services</b>	<b>4,676,966,147</b>
<b>Administrative &amp; support services</b>	
Employment services	61,693,024
Travel agency and tour arrangement services	13,348,971
Other administrative services	59,674,863
Building cleaning, pest control and gardening services	369,821,790
Packaging services	2,540,404
<b>Total administrative &amp; support services</b>	<b>507,079,052</b>
<b>Total public administration and safety</b>	<b>33,203,356</b>
<b>Education &amp; training</b>	
Preschool education	2,595,586
School education	666,072
Tertiary education	21,193,598
Adult, community and other education	43,277,797
Educational support services	1,161,965
<b>Total education &amp; training</b>	<b>68,895,018</b>

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Number of partnerships	Deductions relating to Australian investment income	Forestry managed investment scheme deduction	Other deductions	Net Australian income or loss	Gross other assessable foreign source income	Net other assessable foreign source income	Foreign tax credits	Australian franking credits from a New Zealand company
	no.	\$	\$	\$	\$	\$	\$	\$	\$
<b>Health care &amp; social assistance</b>									
Hospitals	70	0	0	0	14,064,838	0	0	0	n.a.
Medical services	1,125	62,638	0	520,803	454,382,600	31,165	16,019	6	n.a.
Pathology and diagnostic imaging services	85	6,484	0	10,320	140,813,309	0	0	0	n.a.
Allied health services	2,260	49,381	245	473,116	320,439,201	62,457	52,957	3,043	n.a.
Other health care services	30	0	0	0	509,766	0	0	0	n.a.
Residential care services	140	36,231	0	578,091	-34,210,054	78,651	78,651	4,017	n.a.
Child care services	465	6,797	0	381,825	26,239,842	377	377	86	n.a.
Other social assistance services	135	0	0	1,755	3,765,387	0	0	0	n.a.
<b>Total health care &amp; social assistance</b>	<b>4,310</b>	<b>161,531</b>	<b>245</b>	<b>1,965,910</b>	<b>926,004,889</b>	<b>172,650</b>	<b>148,004</b>	<b>7,152</b>	<b>n.a.</b>
<b>Arts &amp; recreation services</b>									
Museum operation	45	0	0	49,924	-366,312	0	0	0	n.a.
Parks and gardens operations	75	12,055	0	44,482	2,030,053	3,763	3,763	278	n.a.
Creative and performing arts activities	1,885	2,987	0	83,755	36,476,150	1,341,379	501,571	27,654	n.a.
Sports and physical recreation activities	650	22,880	0	56,201	36,086,153	12,880,172	2,336,713	74,822	n.a.
Horse and dog racing activities	555	222	0	73,637	-1,000,667	723	723	13	n.a.
Amusement and other recreation activities	385	1,599	0	76,667	6,225,254	0	0	0	n.a.
Gambling activities	270	0	0	64,377	474,770,483	3	3	0	n.a.
<b>Total arts &amp; recreation services</b>	<b>3,865</b>	<b>39,743</b>	<b>0</b>	<b>449,043</b>	<b>554,221,114</b>	<b>14,226,040</b>	<b>2,842,773</b>	<b>102,768</b>	<b>n.a.</b>
<b>Other services</b>									
Automotive repair and maintenance	8,105	163,481	4,120	1,161,480	370,375,125	2,565	2,534	211	n.a.
Machinery and equipment repair and maintenance	2,320	25,772	100	132,057	100,005,332	0	0	0	n.a.
Other repair and maintenance	815	9,724	0	29,455	25,580,203	715	715	88	n.a.
Personal care services	3,490	27	0	252,272	97,813,650	501	501	42	n.a.
Funeral, crematorium and cemetery services	100	1,420	0	5,848	6,954,252	0	0	0	n.a.
Other personal services	2,520	2,574	11,750	210,659	63,608,299	106,968	30,745	10,986	n.a.
Religious services	30	0	0	10,375	226,979	0	0	0	n.a.
Civic, professional and other interest group services	755	304,043	3,966	369,228	51,774,067	384,207	384,207	1,274	n.a.
and service-producing activities of households for own use	5	0	0	0	64,185	0	0	0	n.a.
<b>Total other services</b>	<b>18,140</b>	<b>507,041</b>	<b>19,936</b>	<b>2,171,374</b>	<b>716,402,092</b>	<b>494,956</b>	<b>418,702</b>	<b>12,600</b>	<b>n.a.</b>
<b>Other<sup>7</sup></b>	<b>25,865</b>	<b>8,870,938</b>	<b>86,933</b>	<b>130,348,269</b>	<b>629,925,253</b>	<b>136,871,571</b>	<b>93,640,310</b>	<b>2,121,295</b>	<b>n.a.</b>
<b>Total all industries</b>	<b>382,400</b>	<b>153,079,827</b>	<b>1,917,125</b>	<b>352,633,422</b>	<b>19,207,286,246</b>	<b>231,802,528</b>	<b>139,327,420</b>	<b>6,888,872</b>	<b>55,986</b>

**Taxation statistics 2009–10**

**Table 4C: Partnership returns**

**Selected items, by fine industry<sup>2</sup>, 2009–10 income year<sup>1</sup>**

Other deductions, foreign income and total net income	Total net income or loss
	\$
<b>Health care &amp; social assistance</b>	
Hospitals	14,064,838
Medical services	454,398,643
Pathology and diagnostic imaging services	140,813,309
Allied health services	320,492,158
Other health care services	509,766
Residential care services	-34,131,403
Child care services	26,240,219
Other social assistance services	3,765,387
<b>Total health care &amp; social assistance</b>	<b>926,152,917</b>
<b>Arts &amp; recreation services</b>	
Museum operation	-366,312
Parks and gardens operations	2,033,816
Creative and performing arts activities	36,977,721
Sports and physical recreation activities	38,422,866
Horse and dog racing activities	-999,944
Amusement and other recreation activities	6,225,254
Gambling activities	474,770,486
<b>Total arts &amp; recreation services</b>	<b>557,063,887</b>
<b>Other services</b>	
Automotive repair and maintenance	370,377,659
Machinery and equipment repair and maintenance	100,005,332
Other repair and maintenance	25,580,918
Personal care services	97,814,151
Funeral, crematorium and cemetery services	6,954,252
Other personal services	63,639,044
Religious services	226,979
Civic, professional and other interest group services	52,158,274
and service-producing activities of households for own use	64,185
<b>Total other services</b>	<b>716,820,794</b>
<b>Other<sup>7</sup></b>	<b>723,568,701</b>
<b>Total all industries</b>	<b>19,347,978,979</b>